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WHAT IS CLAIMED IS:

1. A method of forming a gate electrode for a Fin Field Effect Transistor (FinFET), comprising:

forming a first layer over a fin;

forming an etch stop layer over the first layer;

5 applying an anti-reflective coating to the etch stop layer;

forming a photo-resist layer in a gate pattern over the anti-relective coating;

etching the anti-reflective coating; and

etching the etch stop layer and the first layer to form the gate electrode in the first layer in a shape corresponding to the gate pattern.

- The method of claim 1, further comprising:
 removing the photo-resist layer subsequent to etching the etch stop layer and the first layer.
- 3. The method of claim 1, wherein the first layer comprises polysilicon.
- 4. The method of claim 1, wherein the etch stop layer comprises Ti.
- 5. The method of claim 1, wherein the etch stop layer comprises TiN.
- 6. The method of claim 1, wherein the anti-reflective coating comprises SiN.
- 7. The method of claim, wherein etching the anti-reflective coating comprises: etching the anti-reflective coating using CF₄/Ar.

- 8. The method of claim 1, wherein etching the etch stop layer and the first layer comprises: etching the etch stop layer and the first layer using Cl₂/HBr.
- 9. A method of forming a gate for a Fin Field Effect Transistor (FinFET), comprising: forming a first layer of material over a fin;

forming a second layer over the first layer, the second layer comprising at least one of Ti and TiN;

forming a third layer over the second layer, the third layer comprising an anti-reflective coating; and

etching the first, second and third layers to form the gate for the FinFET.

- 10. The method of claim 9, wherein the first layer of material comprises polysilicon.
- 11. The method of claim 9, wherein the anti-reflective coating comprises SiN.
- 12. The method of claim 9, wherein etching the third layer comprises: etching the third layer with a CF₄/Ar etching process.
- 13. The method of claim 9, wherein etching the first and second layers comprises: etching the first and second layers with a Cl₂/HBr etching process.
- 14. The method of claim 9, further comprising:

 applying a photo-resist layer in a pattern corresponding to the gate to the third layer prior to etching the anti-reflective coating.

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- 15. A structure for forming a Fin Field Effect Transistor (FinFET), comprising:
 - a fin formed on a substrate;
 - a first layer formed over the fin;
- a second layer formed over the first layer, the second layer comprising at least one of Ti

 and TiN;
 - a third layer formed over the second layer, the third layer comprising an anti-reflective coating,

wherein the first, second and third layers are etched to form a gate for the FinFET in the first layer.

- 16. The structure of claim 15, wherein the first layer comprises polysilicon.
- 17. The structure of claim 15, wherein the third layer comprises SiN.
- 18. The structure of claim 15, further comprising:
 - a photo-resist layer formed over the third layer.
- 19. The structure of claim 15, wherein the third layer is etched with CF₄/Ar.
- 20. The structure of claim 15, wherein the first and second layers are etched with Cl₂/HBr.